

820 KAR 1:058 Gaming occasion records.

RELATES TO: KRS 238.550

STATUTORY AUTHORITY: KRS 238.515(2), (4), (9), 238.550(3), (5), (6), (7), (8)

NECESSITY, FUNCTION, AND CONFORMITY: KRS 238.500, 238.515, and 238.550 authorize the department to establish and enforce standards for accounting, recordkeeping, and reporting to the department to ensure charitable gaming receipts are properly accounted for by the organizations. This administrative regulation establishes the minimum requirements for recordkeeping.

Section 1. General Provisions. (1) Each licensed charitable gaming organization shall prepare and maintain records for each gaming occasion. The gaming occasion records shall be prepared or completed by a volunteer or chairperson of the organization. The gaming occasion records shall not be completed by a bookkeeper who is independently compensated for doing so.

(2) Gaming proceeds shall be counted by an officer or a chairperson and the count shall be verified. A count may be verified by a volunteer.

(3) A gaming occasion record shall contain:

(a) The date of the gaming occasion;

(b) The name and license number of the organization conducting the gaming occasion;

(c) The name and address of the donor of every donated prize whose fair market value is in excess of \$500; and

(d) A deposit reconciliation worksheet which records:

1. All currency, coins, checks, and credit card receipts available for deposit;

2. All profit or loss from each gaming activity, all start-up cash, all cash from incomplete pulltab sales, any progressive game carry forward, bad checks collected and check collection fees, and all other gaming receipts that should be available for deposit;

3. Any variance between the amount of currency, coins, checks, and credit card receipts actually available for deposit, and the amount that should be available for deposit according to the gaming occasion records;

4. The amount of donations received at the gaming occasion which will be deposited into the general account;

5. The printed name and signature of the chairperson in charge of the gaming occasion;

6. The printed name and signature of the person taking the deposit from the gaming occasion;

7. The printed name and signature of the person making the deposit, if different from the person taking the deposit; and

8. The printed name and signature of the person in possession of the start-up cash, and the amount and source of the start-up cash.

(4) If an organization offers coupons for bingo paper or a card-minding device, a voucher shall be completed when the coupon is redeemed and the coupon and the voucher shall be retained with the gaming occasion records.

(5) If an organization offers coupons for pulltabs or electronic pulltab devices, the type and number of pulltabs, electronic pulltab devices, and credits loaded on each device, if any, given away shall be recorded on the gaming occasion records and on CG-FIN Attachment C and D, as incorporated by reference in 820 KAR 1:025. The coupon shall be retained with the gaming occasion records.

(6) If the organization sells gift certificates for bingo paper or a card-minding device, the receipts for the sale shall be counted as gaming receipts on the day they are received. When the

gift certificate is redeemed, a voucher shall be completed and the gift certificate and the voucher shall be retained with the gaming occasion records.

(7) If the organization sells gift certificates for pulltabs or electronic pulltab devices, the receipts for the sale shall be counted as gaming receipts on the day they are received. When the gift certificate is redeemed, the type and number of pulltabs, electronic pulltab devices and credits loaded on each device, if any, given away shall be recorded on the gaming occasion records and on CG-FIN Attachment C and D. The gift certificate shall be retained with the gaming occasion records.

(8) All charitable gaming receipts and records shall be kept separate from noncharitable gaming receipts and records.

(9) All gaming occasion records shall be retained by the organization for a period of three (3) years. Gaming occasion records shall be made available for inspection and audit by the department upon request.

(10) Organizations shall provide records requested by the department, or any of its employees, within ten (10) calendar days unless a longer response time is allowed by the request.

Section 2. Bingo Paper Sale Records. Bingo paper sale records shall contain the following information:

- (1) Attendance determined by headcount of number of people playing bingo;
- (2) Each type of bingo paper being sold;
- (3) The serial number of the set of each type of paper sold;
- (4) The number of each type of bingo paper given away with the voucher being redeemed attached to the gaming occasion records, if applicable;
- (5) Number of each type of bingo paper destroyed;
- (6) The number of each type of bingo paper sold;
- (7) The price of each type of bingo paper sold;
- (8) The number of pickle jar, bonanza ball, or hot ball games sold;
- (9) The price of pickle jar, bonanza ball, or hot ball games and whether the price is per person or per pack;
- (10) The number of player pick bingo games sold;
- (11) The price of each player pick bingo game sold;
- (12) The amount of money expected to be received from the sale of bingo paper, player pick, and pickle jar, bonanza ball, or hot ball for that occasion;
- (13) The amount of money actually received from the sale of bingo paper, player pick, and pickle jar, bonanza ball, or hot ball for that occasion;
- (14) The cash short or cash over from the sale of bingo paper, player pick, and pickle jar, bonanza ball, or hot ball for that occasion; and
- (15) The sales report printed from the player pick machine that includes the number of games sold, price for each game, and the amount of money expected from the sale of player pick games for that gaming occasion;
- (16) Records of all carryover or cumulative bingo games played which shall contain the following information:
 - (a) The name of each progressive bingo game in play;
 - (b) The amount carried over from the previous occasion;
 - (c) The receipts from the current occasion;
 - (d) The amount paid out for the current occasion; and
 - (e) The amount carried forward to the next occasion;
- (17) A copy of the gaming occasion program, which shall include:
 - (a) The organization name and license number;

- (b) A specific description of all bingo products for sale and the price of each product; and
- (c) All bingo games played and the payout and alternate payout, if any, for each game; and
- (18) Form CG-Vol.

Section 3. Bingo Payout Records. (1) Bingo payout records shall contain the following information:

- (a) A list of all bingo games that will be played at that gaming occasion;
 - (b) Each pickle jar, bonanza ball, or hot ball game available to be awarded;
 - (c) The prize expected or available to be awarded for each bingo game and door prize;
 - (d) The prize that was actually awarded for each bingo game and door prize;
 - (e) A notation for the prize awarded for each bingo game and door prize, specifying whether the prize was cash, a check, or merchandise, and if merchandise, a description of that merchandise, the cost of the merchandise and the fair market value of the merchandise;
 - (f) If a voucher was issued for card-minding devices or bingo paper, the fair market value of the card-minding devices or bingo paper;
 - (g) The total amount of all cash awarded for bingo prizes and door prizes;
 - (h) The total amount of all checks issued as bingo prizes and door prizes;
 - (i) The total cost and fair market value of all merchandise awarded for bingo prizes and door prizes;
 - (j) A grand total of cash, checks, and fair market value of merchandise awarded for bingo prizes and door prizes, which shall not exceed \$5,000;
 - (k) If a check from the organization's charitable gaming checking account was issued as a prize instead of cash, the number of the check; and
 - (l) The information required by subsections (2), (3), and (4) of this section, if applicable
- (2) If a paper pulltab or electronic pulltab device is awarded as a bingo prize, the person in charge of bingo payouts shall purchase the pulltabs or electronic pulltab device and any credits loaded on the device from the pulltab manager by transfer of cash from bingo payout to pulltab sales. It shall be recorded as a cash payout on the bingo payout session record and it shall be included as a gross receipt on the pulltab session record and on CG-FIN Attachment C and D.
- (3) If pulltabs, including electronic pulltab devices and any credits loaded on a device, are given away as a door prize, the amount given away shall:
- (a) Be included as a gross receipt on the pulltab session record and on CG-FIN Attachment C and D;
 - (b) Be listed on the pulltab session record as given away;
 - (c) Be included at fair market value on CG-FIN Attachment B to determine compliance with the \$5,000 payout limit;
 - (d) Be deducted from gross receipts on CG-FIN Attachment C and D; and
 - (e) Not be listed as a purchased prize on CG-FIN Part 1 line 2.
- (4) If pulltabs, including electronic pulltab devices and any credits loaded on a device, are given away as a promotional item, the amount given away shall:
- (a) Be included as a gross receipt on the pulltab session record and on CG-FIN Attachment C and D;
 - (b) Be listed on the pulltab session record as given away;
 - (c) Be deducted from gross receipts on CG-FIN Attachment C and D; and
 - (d) Not be listed as a purchased prize on CG-FIN Part 1 line 2.

Section 4. Card-minding Device Records. Card-minding device records shall contain the following information:

- (1) The type of programs loaded, including the number of faces;

- (2) The number of units rented for each type of program;
- (3) The number of each type of card-minding device rental given away, with the redeemed voucher attached to the gaming occasion records;
- (4) The number of units voided for each type of program;
- (5) The price per unit for each type of program;
- (6) The amount of money expected to be received from the rental of card-minding devices;
- (7) The actual amount of money received from the rental of card-minding devices for that gaming occasion;
- (8) The cash short or cash over from the rental of card-minding devices for that gaming occasion;
- (9) The total sales activity report completed on Form CG-CMD, as incorporated by reference in 820 KAR 1:044;
- (10) A copy of the gaming occasion program, which shall include:
 - (a) The organization name and license number;
 - (b) A specific description of all bingo products for sale and the price of each product; and
 - (c) All bingo games played and the payout and alternate payout, if any, for each game; and
- (11) Form CG-Vol.

Section 5. Pulltab Records. (1) Pulltab records shall contain the following information for each session:

- (a) The name, serial number, and form number of all games played;
- (b) The name of all progressive jackpot games in play during that gaming occasion;
- (c) The ticket count for each pulltab game sold;
- (d) The price for each ticket;
- (e) The prize expected or available to be awarded for each pulltab game, including the progressive jackpot games;
- (f) The name, serial number, form number, and quantity of pulltab tickets given away as a door prize or a promotional item;
- (g) If a pulltab is awarded as a pulltab prize, the information required by subsection (2) of this section;
- (h) The prize that was actually awarded for each pulltab game, including the progressive jackpot games;
- (i) A notation for the prize awarded for each pulltab game specifying whether the prize was cash, a check, or merchandise, and if merchandise, a description of that merchandise and the cost;
- (j) If a voucher was issued for card-minding devices or bingo paper, the fair market value of the card-minding devices or bingo paper;
- (k) If a pulltab game was played in conjunction with a progressive jackpot game, as designed by the manufacturer, the amount contributed to the progressive jackpot;
- (l) The cash short or cash over for each pulltab session;
- (m) The total amount of all cash awarded for pulltab prizes;
- (n) The total amount of all checks issued as pulltab prizes;
- (o) The total cost of all merchandise awarded for pulltab prizes;
- (p) If a check from the organization's charitable gaming checking account was issued as a pulltab prize instead of cash, the number of the check;
- (q) The total amount of money from any incomplete sale of pulltab games;
- (r) Records of any progressive pulltab games sold which shall contain the following information:
 - 1. The name of each progressive pulltab jackpot game in play;

2. The amount carried over from the previous occasion;
3. The receipts from the current occasion;
4. The amount paid out for the current occasion;
5. The amount carried forward to the next occasion;
6. The serial number of all games that contributed to the prize pool; and

(s) Form CG-Vol.

(2) If a pulltab is awarded as a pulltab prize, the person in charge of pulltab payouts shall purchase the pull tabs from the deal being awarded as the prize by transfer of cash from the deal being sold to the deal being awarded as the prize. It shall be recorded as a cash payout for the deal being sold and it shall be included as a gross receipt for the deal being awarded as a pulltab prize and on CG-FIN Attachment C and D.

Section 6. Electronic Pulltab Device Records. Electronic pulltab device records shall contain the following information:

- (1) The name, serial number, and form number of all electronic pulltab games played;
- (2) The number, type, and price of each electronic pulltab device sold;
- (3) The ticket count for each electronic pulltab game sold;
- (4) The price for each electronic pulltab ticket sold;
- (5) The name of all electronic progressive jackpot games in play during that gaming occasion;
- (6) The prize expected or available to be awarded for each electronic pulltab game;
- (7) The amount of money expected to be received from the sale of electronic pulltab devices and electronic pulltabs at a gaming occasion;
- (8) The actual amount of money received from the sale of electronic pulltab devices and electronic pulltabs at a gaming occasion;
- (9) The cash short or cash over from the sale of electronic pulltab devices and electronic pulltabs at a gaming occasion;
- (10) The total sales activity report, Form CG-EPD, as incorporated by reference in 820 KAR 1:033;
- (11) All information required under Section 5 of this administrative regulation; and
- (12) Form CG-Vol.

Section 7. Raffle Records. (1) If the raffle tickets sell for \$100 or more, the raffle records shall contain the following information:

- (a) The number of raffle tickets printed;
- (b) The sales price for each ticket;
- (c) The date raffle ticket sales began;
- (d) The date the raffle drawing was held;
- (e) A voided raffle ticket or copy of a raffle ticket;
- (f) If tickets are given to volunteers to sell, a list of each volunteer's name with the total number of the tickets and ticket numbers given to them;
- (g) The total amount of money collected for the raffle event;
- (h) The total number of ticket stubs collected from the sale of all raffle tickets for the raffle event;
- (i) The total amount of money that should have been collected based on the number of ticket stubs collected for the raffle event;
- (j) Total cash short or cash over amount from raffle ticket sales for the raffle event;
- (k) A list of all raffle prizes awarded;
- (l) A notation for the prize awarded for each raffle specifying whether the prize was cash, a

check, or merchandise, and if merchandise, a description of that merchandise and the cost;

(m) The total amount of all cash awarded for raffle prizes;

(n) The total amount of all checks issued as raffle prizes;

(o) If a check from the organization's charitable gaming checking account was issued as a prize instead of cash, the number of the check;

(p) Each winning ticket stub;

(q) All unsold tickets; and

(r) A list of all raffle expenses including a copy of all invoices supporting each expense.

(2) If the raffle tickets sell for fifty (50) dollars to \$100, the raffle records shall contain the following information:

(a) The number of raffle tickets printed;

(b) The sales price for each ticket;

(c) The date raffle ticket sales began;

(d) The date the raffle drawing was held;

(e) A voided raffle ticket or copy of a raffle ticket;

(f) If tickets are given to volunteers to sell, a list of each volunteer's name with the total number of the tickets and ticket numbers given to them;

(g) The total amount of money collected for the raffle event;

(h) The total number of ticket stubs collected from the sale of all raffle tickets for the raffle event;

(i) The total amount of money that should have been collected based on the number of ticket stubs collected for the raffle event;

(j) Total cash short or cash over amount from raffle ticket sales for the raffle event;

(k) A list of all raffle prizes awarded;

(l) A notation for the prize awarded for each raffle specifying whether the prize was cash, a check, or merchandise, and if merchandise, a description of that merchandise and the cost;

(m) The total amount of all cash awarded for raffle prizes;

(n) The total amount of all checks issued as raffle prizes;

(o) If a check from the organization's charitable gaming checking account was issued as a prize instead of cash, the number of the check;

(p) Each winning ticket stub; and

(q) A list of all raffle expenses including a copy of all invoices supporting each expense.

(3) If the raffle tickets sell for more than one (1) dollar but less than fifty (50) dollars, the raffle records shall contain the following information:

(a) The number of raffle tickets printed;

(b) The sales price for each ticket;

(c) The date raffle ticket sales began;

(d) The date the raffle drawing was held;

(e) A voided raffle ticket or copy of a raffle ticket;

(f) The total amount of money collected for the raffle event;

(g) The total number of ticket stubs collected from the sale of all raffle tickets for the raffle event;

(h) The total amount of money that should have been collected based on the number of ticket stubs collected for the raffle event;

(i) Total cash short or cash over amount from raffle ticket sales for the raffle event;

(j) A list of all raffle prizes awarded;

(k) A notation for the prize awarded for each raffle specifying whether the prize was cash, a check, or merchandise, and if merchandise, a description of that merchandise and the cost;

(l) The total amount of all cash awarded for raffle prizes;

- (m) The total amount of all checks issued as raffle prizes;
 - (n) If a check from the organization's charitable gaming checking account was issued as a prize instead of cash, the number of the check;
 - (o) Each winning ticket stub; and
 - (p) A list of all raffle expenses including a copy of all invoices supporting each expense.
- (4) If the raffle ticket sells for one (1) dollar or less, the raffle records shall contain the following information:
- (a) The beginning and ending serial number or ticket number for each roll of tickets sold or the beginning and ending number of the tickets printed;
 - (b) The quantity of tickets sold;
 - (c) The sales price of the tickets;
 - (d) The date of the raffle;
 - (e) The total amount of money collected for the raffle event;
 - (f) The total amount of money that should have been collected based on the number of ticket stubs collected for the raffle event;
 - (g) Total cash short or cash over amount from raffle ticket sales for the raffle event;
 - (h) A list of all raffle prizes awarded;
 - (i) A notation for the prize awarded for each raffle specifying whether the prize was cash, a check, or merchandise, and if merchandise, a description of that merchandise and the cost;
 - (j) The total amount of all cash awarded for raffle prizes;
 - (k) The total amount of all checks issued as raffle prizes;
 - (l) If a check from the organization's charitable gaming checking account was issued as a prize instead of cash, the number of the check;
 - (m) Each winning ticket stub; and
 - (n) A list of all raffle expenses, including a copy of all invoices supporting each expense.

Section 8. Charity Fundraising Event Records. (1) Charity fundraising event records shall contain the following information:

- (a) The name of each game of chance played;
 - (b) The price to play each game of chance;
 - (c) The adjusted gross receipts from the sale of each game of chance;
 - (d) The grand total of adjusted gross receipts received from the play of all games of chance;
 - (e) The total amount of all checks issued for each game of chance prize and door prize;
 - (f) The total cost of all merchandise awarded for each type of game of chance prize and door prize;
 - (g) If a check from the organization's charitable gaming checking account was issued as a prize instead of cash, the number of the check;
 - (h) If bingo games are conducted, accurate bingo paper sale records, card-minding device records, and bingo payout records;
 - (i) If pulltabs are sold, accurate pulltab records;
 - (j) If a raffle is conducted, accurate raffle records; and
 - (k) If the charity fundraising event continues for more than one (1) day, a summary of the required information for each day.
- (2) Special limited game records for a charity fundraising event shall contain:
- (a) The name of each game to be played;
 - (b) The adjusted gross receipts for each game for each day of the charity fundraising event; and
 - (c) A list of all merchandise prizes awarded and the cost.

Section 9. Special Limited Charity Fundraising Event Records. (1) Special limited charity fundraising event records shall contain the following information for special limited charitable games:

- (a) The name of each game to be played;
 - (b) The quantity of scrip, chips, or imitation money the central bank started with prior to any sales, and the corresponding cash amount associated with each denomination of scrip, chips, or imitation money;
 - (c) The quantity of scrip, chips, or imitation money the central bank sold during the special limited charity fundraising event;
 - (d) The amount of money received by the central bank from the sale of scrip, chips, or imitation money;
 - (e) Cash short or cash over from the sale of scrip, chips, or imitation money;
 - (f) The quantity of scrip, chips, or imitation money collected by the central bank and redeemed for prizes;
 - (g) Prizes awarded by the central bank;
 - (h) A notation for prizes awarded specifying whether each prize was cash, check, or merchandise, and if merchandise, a description of that merchandise and the cost
- (2) The amount of money corresponding to the scrip, chips, or imitation money collected by the central bank shall be compared to the sale of scrip, chips, or imitation money by the central bank at the conclusion of the special limited charity fundraising event. Any variance shall be documented and cash short or cash over shall be determined.
- (3) For all tournaments played during special limited charity fundraising events, the special limited charity fundraising event records shall contain the following information in addition to the regular records required at special limited charity fundraising events:
- (a) A record of attendance shall be kept for the special limited charitable games; and
 - (b) A copy of the gaming occasion program, which shall include the:
 - 1. Organization name and license number;
 - 2. Cost to enter, the cost of the buy backs, and the cost of the add ons;
 - 3. Rules of the game;
 - 4. Manner for raising blinds or closing tables; and
 - 5. Prizes. The prizes may be listed as a percentage of the receipts.
- (4) If bingo games are conducted, accurate bingo paper sale records, card-minding device records, and bingo payout records shall be maintained.
- (5) If pulltabs are sold, accurate pulltab records shall be maintained.
- (6) If raffles are conducted at a special limited charity fundraising event, accurate raffle records shall be maintained.
- (7) The organization shall complete Form CG-Vol and keep it with the gaming occasion record for that event.

Section 10. Incorporation by Reference. (1) Form CG-Vol, "Charitable Gaming Volunteer Sign Up Sheet", 4/07, is incorporated by reference.

(2) This material may be inspected, copied, or obtained, subject to applicable copyright law, at the Department of Charitable Gaming, Public Protection Cabinet, 132 Brighton Park Boulevard, Frankfort, Kentucky 40601, Monday through Friday, 8 a.m. to 4:30 p.m. (32 Ky.R. 820; 1296; 1657; eff. 3-31-2006; 33 Ky.R. 3531; 34 Ky.R. 72; 266; eff. 8-31-2007; 42 Ky.R. 952; 1776; eff. 1-4-2016.)